



JENNIFER M. GRANHOLM  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

JAY B. RISING  
STATE TREASURER

## REGULAR MEETING OF THE STATE TAX COMMISSION

### AGENDA

**DATE OF MEETING:**      **October 28, 2004**

**PLACE OF MEETING:**    **Local Government Conference Room Large**  
                                 **2<sup>nd</sup> Floor Treasury Building**  
                                 **Lansing, MI**

**TIME OF MEETING:**     **9:30 A.M.**  
**The following items are on the agenda for this meeting.**

1.     Approval of the minutes of September 28, 2004 as presented.
2.     Approval of the minutes of October 8, 2004 as presented.
3.     MCL 211.154 notification of omitted or incorrectly reported property not concurred in by both the assessing officer and the owner. See attached list for file identification.  
         **Scheduled for 9:30 A.M.**
4.     Petition 154-04-2047 – City of St. Clair County, Cotterville Township. Assessor and local unit and conference call to taxpayer. TMA to represent unit.  
         **Scheduled for 10:30 A.M.**
5.     **Air Pollution Control Exemption Applications:**  
         **Scheduled for 11:00 A.M.**
  - A. DaimlerChrysler Air Pollution Control Exemption Application 1-3083-Sylvan Township. Appealed by the Company.
  - B. DaimlerChrysler Air Pollution Control Exemption Application 1-3088-City of Auburn Hills. Appealed by the Company.
6.     MCL 211.154 notification of omitted or incorrectly reported property concurrences by both the assessing officer and the owner. See attached list for file identification.
7.     Discussion of process used by staff for review of appraisal software.
8.     Resolution honoring William E. Fowler.

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9. Proposed directive to staff regarding information needed on staff report regarding classifications (Form 2169, formerly L-4100 S). To the Commission for its information.
10. Approval of certified personal property examiner certificates issued as preliminary approvals since the STC Meeting held on 9-28-04.
11. Memo from William E. Fowler, Assistant Administrator, Property Tax Division, regarding monthly report of the on-going reappraisal for the City of Grand Rapids, Kent County.
12. Letter dated 9-30-04 addressed to Milan Vrabec, Manager State and Local Taxes, TTX Company, regarding the following insight requested in the letter of August 11, 2004, from Dennis W. Platte, Executive Secretary, State Board of Assessors:
  - a) Can the car companies provide any statistics regarding the percentage of cars that would fit the category of idle and obsolete or surplus described on STC Form 2698?
  - b) Do the car companies have reason to believe that the standards for applying the idle and obsolete or surplus multipliers would not result in reasonable estimates of true cash value for rail cars?
13. Memo from Dennis W. Platte, Administrator, Property Tax Division, regarding certain assessment practices of the assessor of Colon Township, St. Joseph County.
14. Staff recommendation regarding the proposal by electric cooperatives of a system of reporting that will serve as a proxy for vintage accounting year reporting.
15. Proposed Form 4031 – July/December Board of Review Affidavit to the Commission for approval.
16. Memo from William E. Fowler, Assistant Administrator, Property Tax Division, regarding the assessor's response to a taxpayer complaint filed with the Office of Attorney General regarding possible omitted real property structures located in Holly Township, Oakland County.
17. Memo from William E. Fowler, Assistant Administrator, Property Tax Division, regarding the assessor's response to the staff's report and analysis of the "following of sales" by the assessing officer in Peacock Township, Lake County.
18. Memo from William E. Fowler, Assistant Administrator, Property Tax Division, regarding possible omitted real property located in Sherman Township, Isabella County.
19. Memo from William E. Fowler, Assistant Administrator, Property Tax Division, regarding the assessor's response to a taxpayer complaint/concern of specific parcels located in Lee Township, Allegan County.

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20. Memo from Dennis Platte, Executive Secretary, State Tax Commission, regarding the Consent Judgments Involving Public Utilities recently processed by the Michigan Tax Tribunal.
21. Memo from William E. Fowler, Assistant Administrator, Property Tax Division, regarding a complaint/concern of the possible omission of outlots located in H.F. Little's Michigan Inland Lake Development Shavehead No. 1, located in Porter Township, Cass County.
22. Proposed Bulletin No. 11 of 2004 - Exemption of Certain Real and Personal Property Associated With an Innovations Center. To the Commission for its review and approval.
23. Proposed Bulletin No. 12 of 2004 – Land Bank Fast Track Authority:  
A) Exemption of Property Owned or Sold by Land Bank Fast Track Authority  
B) Specific Tax Levied Upon Owners of Eligible Tax Reverted Property.  
To the Commission for its review and approval.
24. Proposed Bulletin No. 14 of 2004 - 2005 Property Tax Calendar. To the Commission for its review and approval.
25. Proposed Bulletin No. 15 of 2004 - Changes For 2005 Assessment Year. To the Commission for its review and approval.
26. Proposed Bulletin No. 16 of 2004 - Equalization Calendar and Equalization of Assessments. To the Commission for its review and approval.
27. MCL 211.154 Petition 154-04-0308 Shafi Inc.  
Parcel No. 4716-99-000-854 An official order was issued for the above-referenced property owner on August 24, 2004. Notice was received that an incorrect parcel code number had been submitted.  
Staff recommendation: Acceptance of the Amended Official Order.  
  
MCL 211.154 Petition 154-04-0321 Captain Luey's Calabash Seafood, LLC  
Parcel No. 0103-02-825-0 An official order was issued for the above-referenced taxpayer on September 14, 2004. Notice was received that an incorrect tax year had been issued.  
Staff recommendation: Acceptance of the Amended Official Order.  
  
MCL 211.154 Petition 154-04-1235 Alpine Capital Corporation  
Parcel No. 13-18-000-089-00 An official order was issued for the above-referenced taxpayer on September 14, 2004. Notice was received that incorrect amounts for the Assessed and Taxable Valuations for the 2004 year had been submitted.  
Staff recommendation: Acceptance of the Amended Official Order.

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MCL 211.154 Petition 154-04-1252 Michigan Metronet Inc.

Parcel No. 99553-001-E An official order was issued for the above-referenced property owner on September 14, 2004. Notice was received that an incorrect amount for the Original Taxable value for the 2004 year had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-01-1174 Daimler Chrysler Motors Corp.

Parcel No. Ward 27-Item 12 An official order was issued for the above-referenced property owner on September 28, 2004. Notice was received that an incorrect amount for the Requested Taxable value for the 2001 year had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-0481 Fredrick's Design Inc.

Parcel No. 70-50-58-190-300 An official order was issued for the above-referenced property owner on September 28, 2004. Notice was received that an incorrect parcel code number had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-0485 Mitch & Julie Kraemer

Parcel No. 11-21-201-126 An official order was issued for the above-referenced property owner on September 28, 2004. Notice was received that the amounts for the Original Assessed and Requested Assessed values for the years 2003 & 2004 had been omitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-0490 Great Lake Software

Parcel No. 11-99-001-489 An official order was issued for the above-referenced property owner on September 28, 2004. Notice was received that an incorrect parcel code number had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-0493 Choi Dongman

Parcel No. 11-05-201-084 An official order was issued for the above-referenced taxpayer on September 28, 2004. Notice was received that the parcel of property had a transfer of ownership after the July 2003 tax levy date.

Staff recommendation: Rescind the Official Order. The Amended Order should include only the 2003 tax year and only be assessed for the winter taxes.

MCL 211.154 Petition 154-04-0498 Ronald & Deborah Pezon

Parcel No. 11-04-302-062 An official order was issued for the above-referenced property owner on September 28, 2004. Notice was received that an incorrect parcel code number had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

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MCL 211.154 Petition 154-04-0513 US Bancorp Equipment Finance Inc.

Parcel No. 84-0000-295500 An official order was issued for the above-referenced property owner on September 28, 2004. Notice was received that this is a duplicate of file #154-03-1556 and that the order for 154-04-0513 be rescinded.

Staff recommendation: Rescind the Official Order.

MCL 211.154 Petition 154-04-0515 Hometown Directories

Parcel No. 4712-99-100-536 An official order was issued for the above-referenced property owner on September 28, 2004. Notice was received that an incorrect parcel code number had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-0527 Key Corporate Capital Inc.

Parcel No. 46-999-00-3177-000 An official order was issued for the above-referenced property owner on September 28, 2004. Notice was received that an incorrect local unit had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-0531 thru 154-04-0545 City of Otsego

Parcel No. Various Official orders were issued for the above-referenced property owner on September 28, 2004. Notice was received that the petitions were filed as concurrences and then amended as non-concurrences and has requested that the petitions be rescinded and rescheduled for a future meeting as non-concurrences.

Staff recommendation: Rescind the Official Orders.

MCL 211.154 Petition 154-04-0563 MSX International

Parcel No. 02-99-00-000-000 An official order was issued for the above-referenced property owner on September 28, 2004. Notice was received that an incorrect School District had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-0565 Ameritech Credit Corp.

Parcel No. 99-00-000-522 An official order was issued for the above-referenced property owner on September 28, 2004. Notice was received that an incorrect local unit had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-0577 Lavene Business Interiors Inc.

Parcel No. 02-65-303-675 An official order was issued for the above-referenced property owner on September 28, 2004. Notice was received that an incorrect local unit had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

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MCL 211.154 Petition 154-04-0582 Cit Communications Finance Corp.

Parcel No. 44-99-13-005-646 An official order was issued for the above-referenced property owner on September 28, 2004. Notice was received that an incorrect School District had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-0607 Sara Lee Coffee & Tea Foodservice

Parcel No. 99-9-99-1120-898 An official order was issued for the above-referenced property owner on September 28, 2004. Notice was received that incorrect amounts for the Requested Assessed and Requested Taxable values for the year 2004 had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-0646 Robert Jacot

Parcel No. 11-14-202-072 An official order was issued for the above-referenced property owner on September 28, 2004. Notice was received that incorrect amounts for the Original Assessed, Requested Assessed, and Original and Requested Taxable values for the years 2003 & 2004 had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-0647 Michael & Edna Mae Baalaer

Parcel No. 11-16-100-011 An official order was issued for the above-referenced property owner on September 28, 2004. Notice was received that the amount for the Original Assessed and Requested Assessed values for the year 2004 had been omitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-0648 Christopher & Paula Haas

Parcel No. 11-21-201-117 An official order was issued for the above-referenced property owner on September 28, 2004. Notice was received that amounts for the Original Assessed and Requested Assessed values for the years 2003 & 2004 had been omitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-0650 Miller Family Revocable Trust

Parcel No. 11-04-101-096 An official order was issued for the above-referenced property owner on September 28, 2004. Notice was received that the amount for the Original Assessed and Requested Assessed values for the year 2004 had been omitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-0651 Alexander & Leocadia Forys

Parcel No. 11-04-101-010 An official order was issued for the above-referenced property owner on September 28, 2004. Notice was received that the amount for the Original Assessed and Requested Assessed values for the year 2004 had been omitted.

Staff recommendation: Acceptance of the Amended Official Order.

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MCL 211.154 Petition 154-04-0672 China Queen

Parcel No. 92-99-00-002-020 An official order was issued for the above-referenced property owner following the September 28, 2004, State Tax Commission meeting. Notice was received that an incorrect taxable value and incorrect tax year had been issued.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-0687 Canon Financial Services

Parcel No. 1299-00-000-099 An official order was issued for the above-referenced property owner on September 28, 2004. Notice was received that an incorrect amount for the Requested Assessed value for the year 2004 had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-0694 Ominex Energy

Parcel No. 53-015-900-021-00 An official order was issued for the above-referenced property owner on September 28, 2004. Notice was received that incorrect amounts for the Original and Requested Taxable values for the year 2004 had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-0733 Ford Motor Company

Parcel No. 84-0000-121500 An official order was issued for the above-referenced property owner on September 28, 2004. Notice was received that an incorrect amount for the Requested Assessed value for the year 2002 had been issued.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-0762 Two Guys From Italy/Marra Corp.

Parcel No. 99-02-229-315 An official order was issued for the above-referenced property owner on October 8, 2004. Notice was received that an incorrect amount for the Original Taxable value for the year 2004 had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-0784 IOS Capital

Parcel No. 99-00-929-011 An official order was issued for the above-referenced property owner on October 8, 2004. Notice was received that incorrect amounts for the Original and Requested Taxable values for the year 2004 had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-0785 General Bearing Corp.

Parcel No. 99-11-215-275 An official order was issued for the above-referenced property owner on October 8, 2004. Notice was received that incorrect amounts for the Original and Requested Taxable values for the year 2004 had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

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MCL 211.154 Petition 154-04-0855 J's Silk Screens

Parcel No. 014-914-181-320 An official order was issued for the above-referenced property owner on October 8, 2004. Notice was received that an incorrect amount for the Requested Assessed value for the year 2004 had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-0859 Sensormatic Electronics Corp.

Parcel No. 99-06-935-799 An official order was issued for the above-referenced property owner on October 8, 2004. Notice was received that an incorrect parcel code number had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-0862 Microstrategy Services Corp.

Parcel No. 014-914-181-320 An official order was issued for the above-referenced property owner on October 8, 2004. Notice was received that an incorrect amount for the Original Assessed value for the year 2003 had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-0875 Universal Trim, Inc.

Parcel No. 44-99-03-005-210 An official order was issued for the above-referenced property owner on October 8, 2004. Notice was received that an incorrect School District had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-1088 Daniel J. Jager

Parcel No. 41-13-34-100-010 An official order was issued for the above-referenced property owner on October 8, 2004. The petition was processed incorrectly as a concurrence. The petition filed was for a reduction in assessment for **Real Property** that the STC would not have jurisdiction over.

Staff recommendation: Rescind the petition.

MCL 211.154 Petition 154-04-1320 Too Inc. (The Limited Too)

Parcel No. 84-0000-946800 An official order was issued for the above-referenced property owner on October 8, 2004. Notice was received that an incorrect parcel code number had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-1495 Patrick Bayley

Parcel No. 06-09-400-016 An official order was issued for the above-referenced property owner on October 8, 2004. Notice of an omitted year (2004) was received in the office on October 13, 2004.

Staff recommendation: Acceptance of the Amended Official Order.



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MCL 211.154 Petition 154-04-1504 Veterinary Associates

Parcel No. 28-999-0197-000 An official order was issued for the above-referenced property owner on October 8, 2004. Notice was received that incorrect amounts for the Original Taxable values for the years 2002, 2003, and 2004 had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-1557 Holly Road Medical Associates PC

Parcel No. 25-12-81-323-396 An official order was issued for the above-referenced property owner on October 8, 2004. Notice was received that an incorrect amount for the Requested Assessed value for the year 2002 had been issued.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-1572 Campus Liquor Inc.

Parcel No. 01-51-108-769 An official order was issued for the above-referenced property owner on October 8, 2004. Notice was received that an incorrect parcel code number had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-1589 Professional Counseling

Parcel No. 06-999-0761-025 An official order was issued for the above-referenced property owner on October 8, 2004. Notice was received that incorrect amounts for the Original Assessed and Original Taxable values for the year 2002 had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-1590 St. Clair Cardiovascular Surgeons PLLC

Parcel No. 06-999-0196-100 An official order was issued for the above-referenced property owner on October 8, 2004. Notice was received that incorrect amounts for the Original Assessed and Taxable values for the year 2004 had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-1813 Randy's Rent All

Parcel No. 06-999-0769-250 An official order was issued for the above-referenced property owner on October 8, 2004. Notice was received that incorrect amounts for the Original Assessed and Original Taxable values for the year 2002 had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-1814 Timothy Wilkins DDS PC

Parcel No. 06-999-0981-600 An official order was issued for the above-referenced property owner on October 8, 2004. Notice was received that incorrect amounts for the Original Assessed and Original Taxable values for the year 2002 had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

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MCL 211.154 Petition 154-04-1815 Lakeview Chiropractic

Parcel No. 06-999-0549-000 An official order was issued for the above-referenced property owner on October 8, 2004. Notice was received that incorrect amounts for the Original Assessed and Original Taxable values for the year 2002 had been submitted. Staff recommendation: Acceptance of the Amended Official Order.

28. Industrial Facility Exemption Applications to Commission for approval to issue certificates involving **Over 5%** of the SEV of the local government units. See attached list for application identification. Staff Recommendation: Approve.
29. Industrial Facility Exemption Applications to Commission for approval to amend certificates (incorrect local unit) involving **Over 5%** of the SEV of the local government units. See attached list for application identification. Staff Recommendation: Approve.
30. Industrial Facility Exemption Applications to Commission for approval to amend certificates involving **Over 5%** of the SEV of the local government units. See attached list for application identification. Staff Recommendation: Approve.
31. Industrial Facility Exemption Applications to Commission for approval to transfer certificates involving **Over 5%** of the SEV of the local government units. See attached list for application identification. Staff Recommendation: Approve.
32. Industrial Facility Exemption Applications to Commission for approval to revoke per Section 15(3). (Requested by municipality). See attached list for identification. Staff Recommendation: Revoke, subject to an offering of hearing. (Revocation effective December 30, 2004).
33. Air Pollution Control Exemption Applications to Commission for approval to issue the certificates. See attached list for application identification. Staff Recommendation: Approve.
34. Air Pollution Control Exemption Applications to Commission for approval to amend the certificates (name change). See attached list for application identification. Staff Recommendation: Approve.
35. Water Pollution Control Exemption Applications to Commission for approval to deny the certificates. See attached list for application identification. Staff Recommendation: Deny.
36. P.A. 146 of 2000 Obsolete Property Rehabilitation Act Applications to Commission for approval. See attached list for application identification. Staff Recommendation: Approve.
37. P.A. 328 of 1998 Personal Property Exemption Applications to Commission for approval. See attached list for application identification. Staff Recommendation: Approve.

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38. Neighborhood Enterprise Zone Applications to Commission for approval to issue the certificates. See attached list for application identification. Staff Recommendation: Approve.
39. Neighborhood Enterprise Zone Applications to Commission for approval to transfer the certificates. See attached list for application identification. Staff Recommendation: Approve.
40. Neighborhood Enterprise Zone Application to Commission for approval to revoke the original certificate. See attached list for application identification. Staff Recommendation: Revoke.
41. Memo to the Assessors and Equalization Directors from Dennis W. Platte, Administrator, Property Tax Division, regarding Progress on the Update of the Base Costs Contained in Volumes I and II of the Assessors Manual. To the Commission for its information.
42. Memo to the Assessors, Equalization Directors, and Treasurers from Dennis W. Platte, Administrator, Property Tax Division, regarding the Change in the Collection Date of Certain County Taxes. To the Commission for its information.
43. Letter from Laura M. Hallahan, Beier Howlett, regarding MCL 211.154 Petitions for City of Port Huron and Blue Water Fiber, File Nos. 154-02-2164 and 154-02-2165, Parcel No. 74-06-999-0107-417.
44. Memo to the Assessors and Equalization Directors from the State Tax Commission, regarding the 14-Point Reviews. To the Commission for its information.